BUREAU OF STATISTICS

YUKON INCOME STATISTICS

2004 Taxation Year

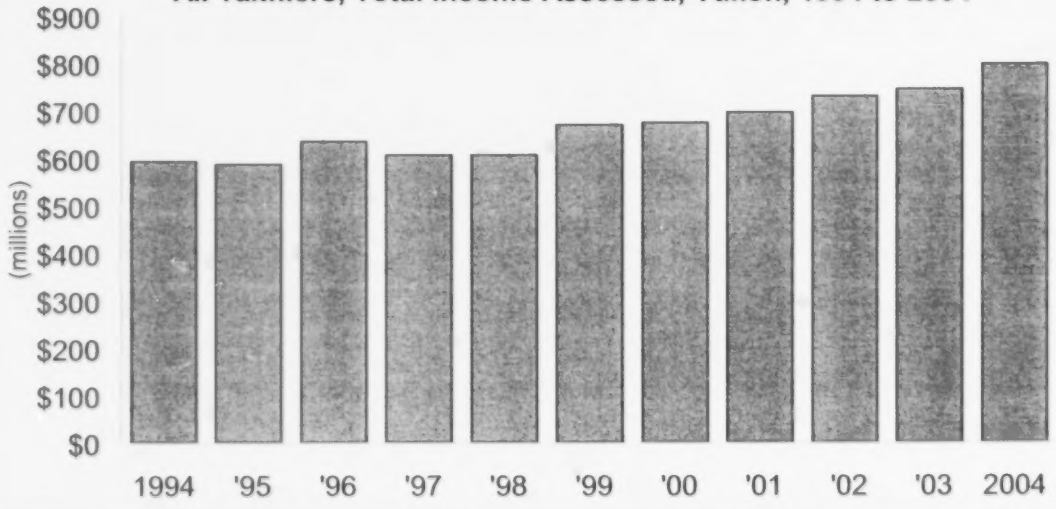
1 Income Tax, Yukon, 2004

- Total number of income tax returns ——— **21,780**
- Total income assessed ——— **$798,571,000**
- Total deductions* ——— **$158,493,000**
- Taxable income assessed ——— **$642,317,000**
- Average taxable income assessed ——— **$29,491**

*Please see footnote on page 8.

For the 2004 tax year, the total number of tax returns filed by Yukoners was 21,780. The total income assessed was $798,571,000 and the total taxable income assessed was $642,317,000. For the 2003 tax year, Yukoners filed 20,850 tax returns. The total income assessed was $745,736,000, and the total taxable income assessed was $600,660,000. From 2003 to 2004, the number of tax returns filed increased by 930, or 4.5%, and the total income assessed increased by $52,835,000, or 7.1%. The taxable income assessed increased by $41,657,000, or 6.9%. Taking a simple average, each tax return in 2004 had an average taxable income assessed of $29,401. In 2003, this figure was $28,809. The average taxable income assessed increased by $682 (2.4%) from 2003 to 2004.

All Taxfilers, Total Income Assessed, Yukon, 1994 to 2004



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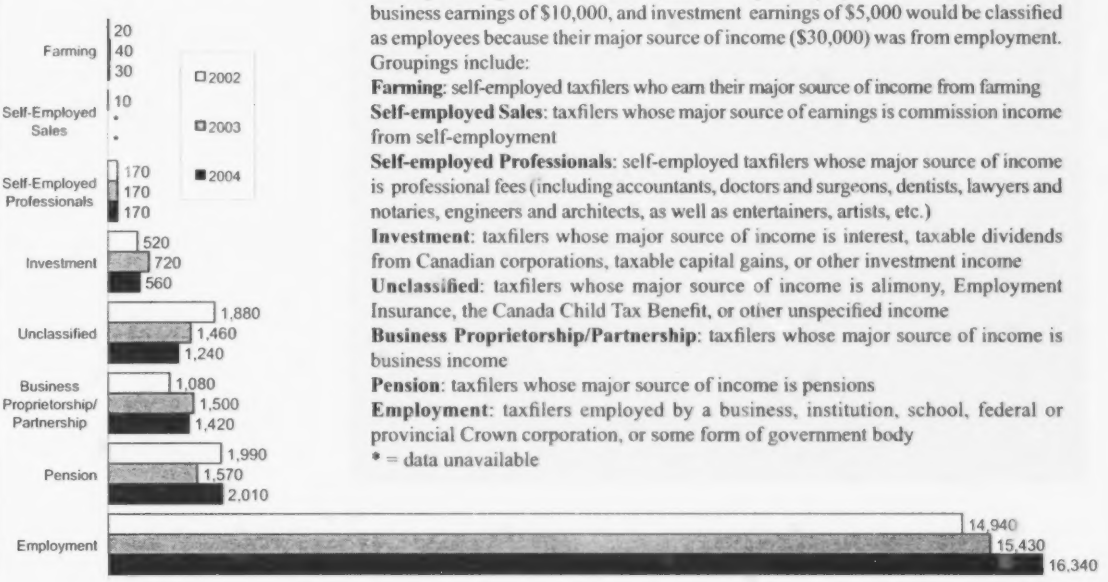
2 All Taxfilers by Major Source of Income, Yukon, 2002 to 2004



Taxfilers have been grouped by their major source of income. For instance, taxfilers who reported a gross income of $45,000 made up of employment earnings of $30,000, business earnings of $10,000, and investment earnings of $5,000 would be classified as employees because their major source of income ($30,000) was from employment. Groupings include:

Farming: self-employed taxfilers who earn their major source of income from farming

Self-employed Sales: taxfilers whose major source of earnings is commission income from self-employment

Self-employed Professionals: self-employed taxfilers whose major source of income is professional fees (including accountants, doctors and surgeons, dentists, lawyers and notaries, engineers and architects, as well as entertainers, artists, etc.)

Investment: taxfilers whose major source of income is interest, taxable dividends from Canadian corporations, taxable capital gains, or other investment income

Unclassified: taxfilers whose major source of income is alimony, Employment Insurance, the Canada Child Tax Benefit, or other unspecified income

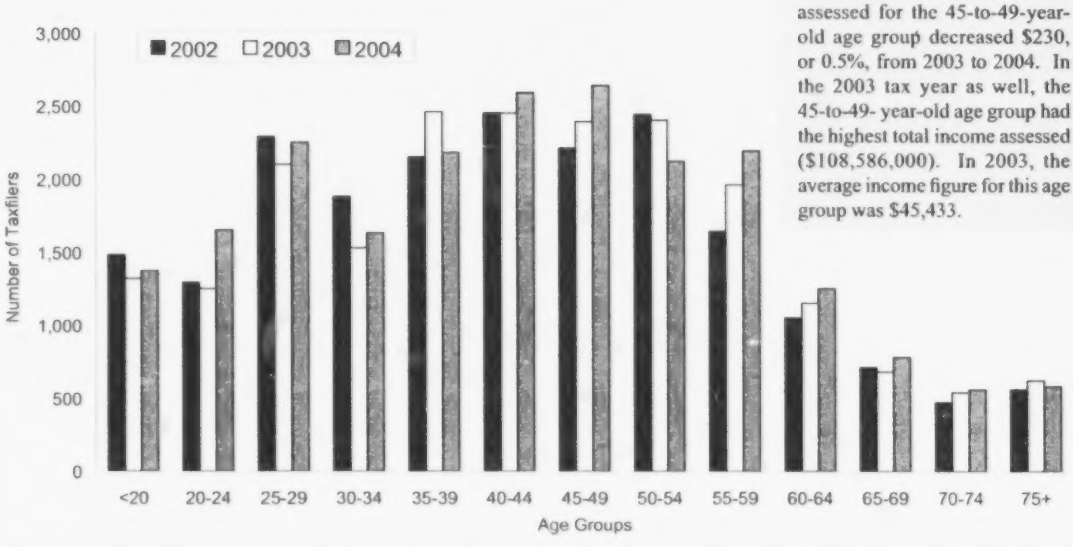
Business Proprietorship/Partnership: taxfilers whose major source of income is business income

Pension: taxfilers whose major source of income is pensions

Employment: taxfilers employed by a business, institution, school, federal or provincial Crown corporation, or some form of government body

* = data unavailable

3 All Taxfilers by Age Group, Yukon, 2002 to 2004



In the 2004 tax year, the 45-to-49-year-old age group had the highest total income assessed ($119,337,000). The average income figure for this age group was $45,203. Average income assessed for the 45-to-49-year-old age group decreased $230, or 0.5%, from 2003 to 2004. In the 2003 tax year as well, the 45-to-49- year-old age group had the highest total income assessed ($108,586,000). In 2003, the average income figure for this age group was $45,433.

4 All Taxfiler Returns with RRSP Contributions, Yukon, 2004

RRSP Contribution Ranges

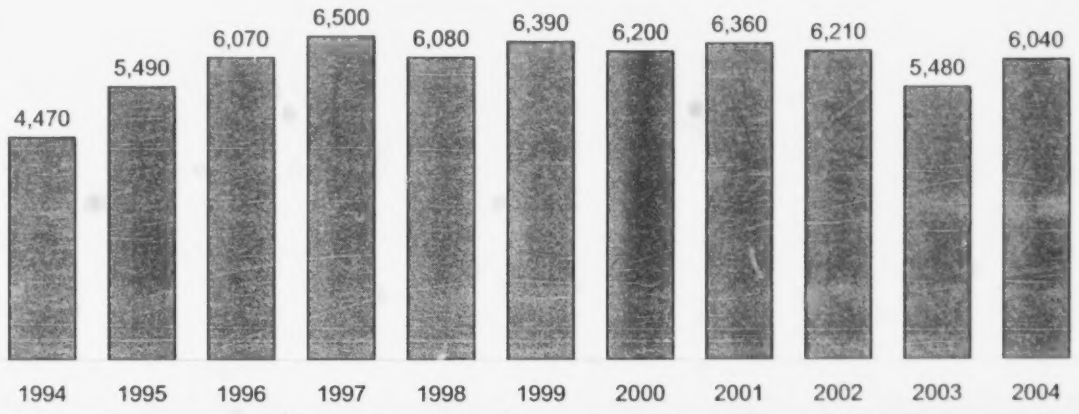
Total Income Class	$1 to $1,000		$1,000 to $2,000		$2,000 to $4,000		$4,000 to $6,000	
	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)
under $10,000	-	-	-	-	20	$30	-	-
$10,000 to $20,000	70	$35	120	$165	170	$395	10	$55
$20,000 to $30,000	30	$16	30	$31	20	$65	30	$126
$30,000 to $40,000	120	$67	-	-	110	$300	400	$1,891
$40,000 to $50,000	180	$140	190	$237	190	$466	10	$55
$50,000 to $60,000	160	$106	20	$17	410	$1,224	180	$882
$60,000 to $80,000	150	$90	320	$436	540	$1,723	120	$604
$80,000 to $100,000	10	$6	-	-	170	$525	80	$390
$100,000 and over	30	$15	-	-	50	$154	-	-
Totals*	760	$479	670	$899	1,670	$4,882	840	$4,009

Total Income Class	$6,000 to $8,000		$8,000 to $10,000		$10,000 and over		Total	
	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)	# of returns	Total RRSP contributions (000's)
under $10,000	-	-	-	-	-	-	20	$35
$10,000 to $20,000	10	$65	-	-	-	-	370	$715
$20,000 to $30,000	230	$1,614	20	$162	-	-	350	$2,062
$30,000 to $40,000	40	$234	90	$801	60	$1,337	820	$4,638
$40,000 to $50,000	210	$1,441	-	-	30	$416	800	$2,754
$50,000 to $60,000	270	$1,643	30	$258	100	$2,059	1,160	$6,189
$60,000 to $80,000	80	$514	180	$1,535	220	$2,892	1,610	$7,795
$80,000 to $100,000	100	$601	70	$578	170	$2,643	600	$4,748
$100,000 and over	60	$425	-	-	170	$2,585	310	$3,204
Totals*	980	$6,538	380	$3,352	750	$11,979	6,040	$32,139

Notes: "-" = suppressed data. *Due to rounding and suppression, numbers may not sum to totals.

As would be expected, tax filers who fell into higher income brackets generally recorded higher contributions to RRSPs. In 2004, taxfilers who had made RRSP contributions accounted for 27.7% of the total number of taxfilers. This figure is up 1.4 percentage points from the 2003 level of 26.3% and down 2.4 percentage points from the 2002 level of 30.1%.

Total Number of Income Tax Returns With RRSP Contributions, Yukon, 1994 to 2004



5 All Taxfilers with Self-Employment Income, Yukon, 2004

	Number of returns	Net amount $ (000's)
Business income (major source)	1,400	$28,309
All other business income	1,190	-$2,370
Total business income	2,590	$25,939
Professional income (major source)	160	$8,622
All other professional income	240	$188
Total professional income	400	$8,810
Commission income (major source)	-	-
All other commission income	100	$594
Total commission income	100	$594
Farming income (major source)	30	$16
All other farming income	210	-$312
Total farming income	240	-$296
Fishing income (major source)	-	-
All other fishing income	-	-
Total fishing income	-	-
Rental income (major source)	150	$711
All other rental income	830	$2,335
Total rental income	980	$3,046
Self-employment income (major source)	1,740	$37,716
All other self-employment income	2,580	$436
Total self-employment income	4,320	$38,152

This table shows the distribution of all taxfilers with self-employment income. In 2004, the total number of returns with self-employment income as the major source of income was 1,740, compared with 1,790 in 2003. This represents a decrease of 50 returns, or 2.8%.

In 2004, the total amount of net self-employment income was $37,716,000, compared with $34,303,000 in 2003. This is an increase of $3,413,000, or 9.9%.

Note: "-" = suppressed data.

6 All Taxfilers with Taxable Capital Gains, Yukon, 2004

Total Income Class	Total Taxable Capital Gains: Number of returns	Total Taxable Capital Gains: Amount (000's)
Loss and nil	-	-
$1 - $20,000	300	$133
$20,000 - $40,000	400	$512
$40,000 - $60,000	340	$2,483
$60,000 - $80,000	210	$848
$80,000 - $100,000	110	$888
$100,000 - $150,000	30	$1,435
$150,000 - $200,000	-	-
$200,000 - $250,000	10	$816
$250,000 and over	20	$2,133
Total	1,420	$9,248

In 2004, the total number of returns with taxable capital gains was 1,420. In 2003, this number was 1,140. From 2003 to 2004, the total number of returns with taxable capital gains increased by 280, or 24.6%.

In 2004, total taxable capital gains were $9,248,000. In 2003, this amount was $6,984,000. From 2003 to 2004, the total taxable capital gains increased by $2,264,000, or 32.4%.

Note: "-" = suppressed data.

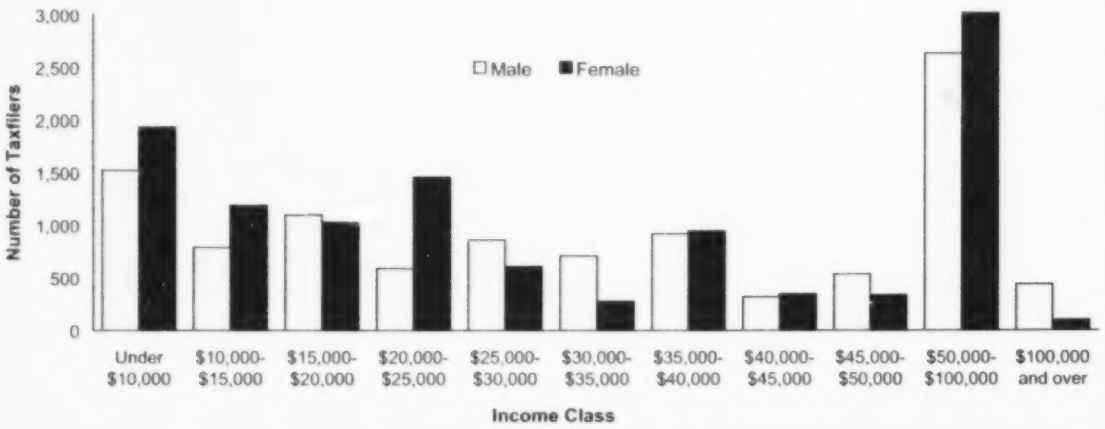
7 All Taxfilers by Sex, Age and Income Class, Yukon, 2004

MALES Total Income Class	Age Categories 0-24	25-34	35-44	45-54	55-64	65-74	75+	Total Males per Income Class
Under $10,000	420	130	340	370	200	50	20	1,520
$10,000-$15,000	190	110	40	80	130	180	60	790
$15,000-$20,000	90	180	380	200	110	100	30	1,100
$20,000-$25,000	90	170	110	90	30	40	70	590
$25,000-$30,000	-	360	110	120	230	30	20	860
$30,000-$35,000	-	310	200	110	30	20	40	710
$35,000-$40,000	180	110	-	330	250	50	-	920
$40,000-$45,000	-	90	20	10	10	180	-	320
$45,000-$50,000	80	80	160	160	20	20	20	540
$50,000-$100,000	-	540	690	710	550	110	50	2,640
$100,000 and over	-	-	120	180	110	20	-	440
Totals*	1,060	2,090	2,170	2,360	1,670	730	310	10,440

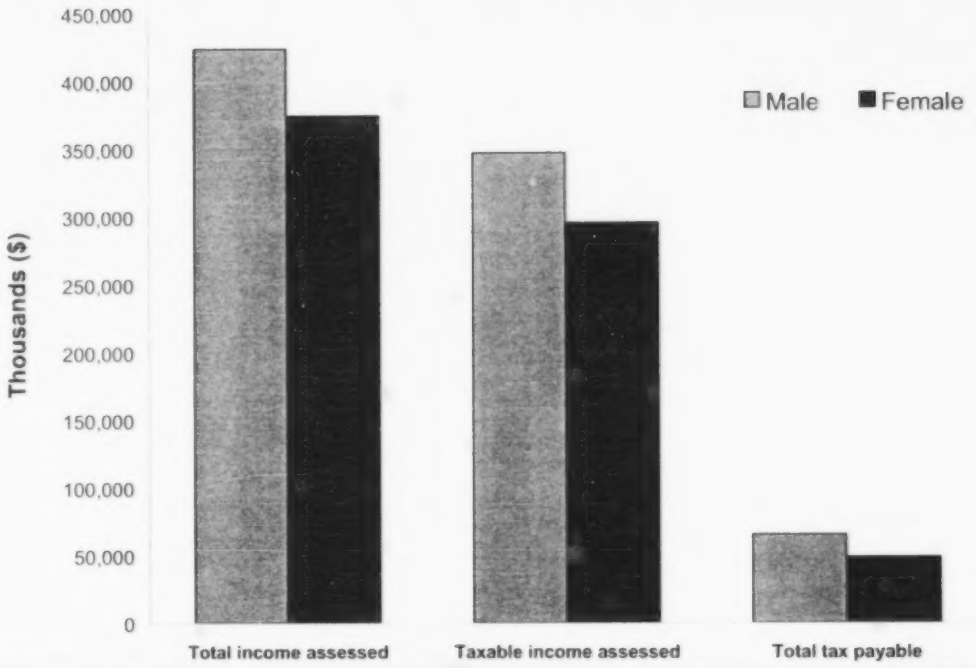
FEMALES Total Income Class	Age Categories 0-24	25-34	35-44	45-54	55-64	65-74	75+	Total Females per Income Class
Under $10,000	800	260	300	330	190	40	20	1,930
$10,000-$15,000	490	180	60	60	170	160	60	1,190
$15,000-$20,000	180	200	110	130	190	140	70	1,030
$20,000-$25,000	320	220	200	340	230	90	60	1,460
$25,000-$30,000	90	250	-	110	110	40	20	610
$30,000-$35,000	-	-	90	40	130	10	20	280
$35,000-$40,000	-	90	360	240	220	40	-	950
$40,000-$45,000	-	-	100	140	90	20	-	350
$45,000-$50,000	-	10	240	20	40	10	10	340
$50,000-$100,000	80	590	1,110	950	370	20	-	3,110
$100,000 and over	-	-	30	30	30	-	-	100
Totals*	1,960	1,790	2,600	2,390	1,770	560	260	11,330

Note: "-" = suppressed data. *Due to rounding and suppression, numbers may not add up to totals.

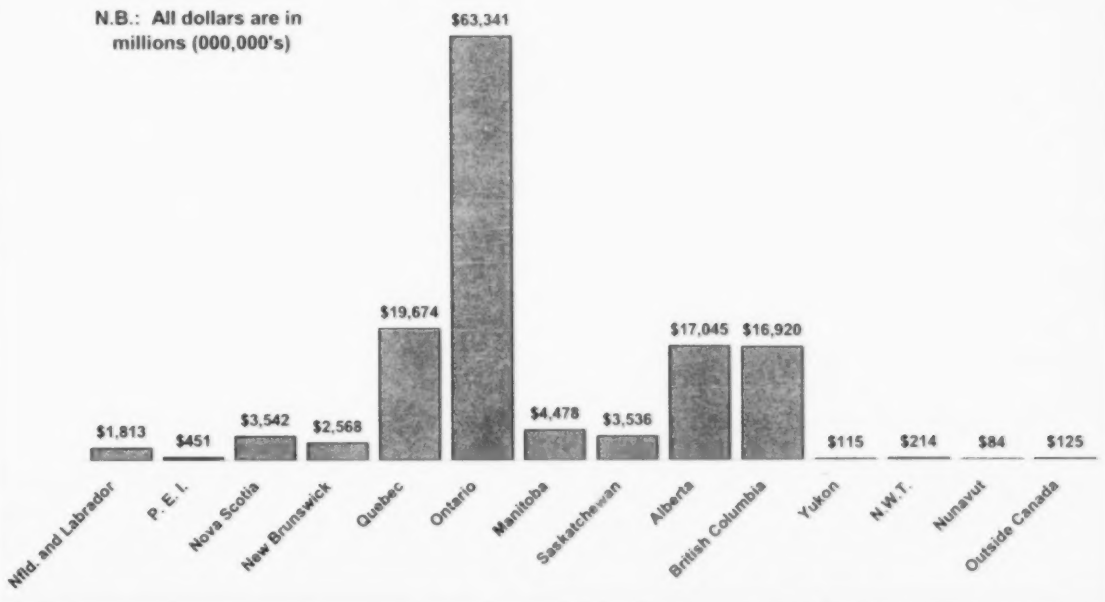
Total Male & Female Taxfilers by Income Class, Yukon, 2004



8 All Taxfilers, Total Income Assessed, Taxable Income & Tax Payable, by Sex, Yukon, 2004



9 All Taxfilers, Total Tax Payable, Yukon, 2004



10 Taxfilers Claiming Child Care Expenses, Number of Children Claimed, Expenses Allowed, Yukon, 2004

In 2004, 790 taxfilers claimed child care expenses in the Yukon. In 2003, this number was 940. A total of $2,404,000 in child care expenses was allowed for a total of 1,500 children for the 2004 tax year. This means, an average deduction of $1,603 was allowed for each child claimed. In the 2003 tax year, $3,071,000 were allowed for child care expenses, 1,570 children were claimed, and the average deduction for each child claimed was $1,956.

Income Class	Number of Taxfilers Claiming	Number of Children Claimed	Child Care Expenses Allowed
less than $10,000	90	150	$50,000
$10,000-20,000	40	50	$71,000
$20,000-$30,000	120	150	$390,000
$30,000-$40,000	90	180	$206,000
$40,000-$50,000	180	380	$1,065,000
$50,000-$100,000	240	530	$504,000
$100,000 and over	30	50	$118,000
Totals	**790**	**1,500**	**$2,404,000**

11 All Taxfilers by Average Taxable Income Assessed, Yukon, 1994–2004

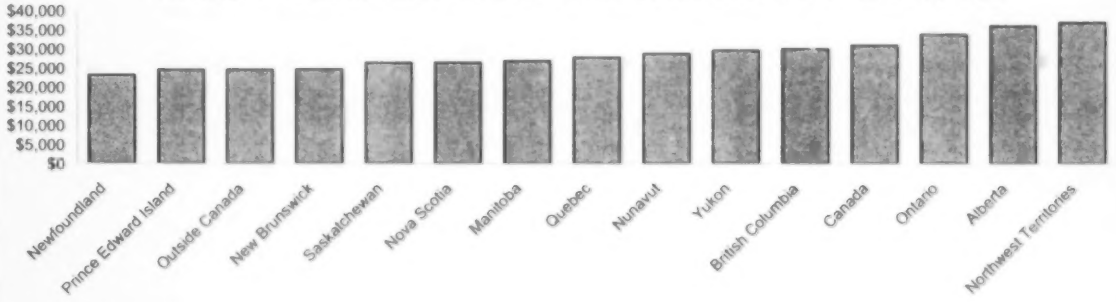
Year	Total Number of Returns	Total Income Assessed	*Total Deductions	Taxable Income Assessed	Average Taxable Income
1994	17,880	$592,694,000	$151,935,000	$441,149,000	$24,673
1995	18,760	$586,783,000	$124,656,000	$462,859,000	$24,673
1996	20,010	$634,977,000	$126,790,000	$509,022,000	$25,438
1997	19,650	$606,700,000	$124,100,000	$486,600,000	$24,763
1998	20,160	$606,437,000	$122,183,000	$483,763,000	$23,996
1999	20,810	$670,375,000	$134,659,000	$535,743,000	$25,744
2000	20,780	$675,018,000	$130,641,000	$546,474,000	$26,298
2001	20,320	$696,769,000	$147,581,000	$549,865,000	$27,060
2002	20,600	$730,997,000	$139,795,000	$592,525,000	$28,763
2003	20,850	$745,736,000	$148,243,000	$600,660,000	$28,809
2004	21,780	$798,571,000	$158,493,000	$642,317,000	$29,491

Note: please see footnote on page 8.

12 Taxfiler Totals, Canada, Provinces, and Territories, 2004

	Total Number of Returns	Total Income Assessed (000's)	* Total Deductions (000's)	Taxable Income Assessed (000's)	Average Taxable Income
Canada	23,527,680	$808,063,829	$85,886,087	$723,893,356	$30,768
Nfld and Labrador	394,930	$10,275,307	$1,184,192	$9,099,674	$23,041
Prince Edward Island	106,000	$2,847,714	$276,418	$2,583,020	$24,368
Nova Scotia	695,360	$20,293,325	$1,961,224	$18,349,652	$26,389
New Brunswick	573,330	$15,603,507	$1,530,993	$14,088,940	$24,574
Quebec	5,780,900	$178,825,715	$19,301,090	$159,794,506	$27,642
Ontario	8,905,080	$333,738,878	$34,778,705	$299,736,772	$33,659
Manitoba	844,260	$25,179,639	$2,649,788	$22,570,885	$26,735
Saskatchewan	717,520	$21,163,753	$2,362,060	$18,870,750	$26,300
Alberta	2,357,660	$94,319,727	$9,762,139	$84,736,011	$35,941
British Columbia	3,029,720	$101,350,029	$11,015,485	$90,528,904	$29,880
Yukon	**21,780**	**$798,571**	**$158,493**	**$642,317**	**$29,491**
Northwest Territories	28,050	$1,230,649	$198,109	$1,033,257	$36,836
Nunavut	16,400	$581,101	$111,223	$470,148	$28,668
Outside Canada	56,690	$1,855,913	$596,167	$1,388,518	$24,493

Average Taxable Income Assessed, Canada, Provinces, and Territories, 2004



Note: Total deductions includes deductions from total income assessed, such as RRSP contributions, annual union dues, child care expenses, etc., and deductions from net income, such as capital gains deductions, social assistance payments, Workers Compensation benefits, Northern Residents Allowance, etc. Total deductions are calculated as follows: Sum of "total deduction before adjustments," "social benefits repayment," and "total deductions from net income."

Taxfilers include all returns filed with and without income reported. Some returns are filed for the sole purpose of the GST Credit and/or Child Tax Credit. All figures are reported in current-year dollars and have not been adjusted for inflation. The information contained in this publication is based on Canada Customs and Revenue Agency data. Statistics pertaining to less than ten taxfilers have been suppressed; however, they are included in all subtotals and totals. All counts of the number of taxfilers have been rounded to the nearest ten. Subtotals and totals were rounded independently. Thus, due to rounding and supression, numbers may not sum to totals.

Yukon
Executive Council Office
Bureau of Statistics

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